



Meals on Wheels™
New South Wales

2024-2025

Annual Report



More than just a meal™



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Staff

Les MacDonald

Chief Executive Officer

Claudia Odello

Deputy CEO and General Manager, Marketing and Fundraising

Puvana Thillai Nadesan

General Manager, Corporate Services

NETWORK SUPPORT TEAM

Leesa O'Keefe

Nepean, Central Coast and Hunter, Inner West, South East, Northern Sydney and Western Sydney

Simone Despoges

South West Sydney, Illawarra and Southern Highlands

Jenny Rea (From March 2025)

Far North Coast, Mid North Coast and New England

Sheryl Smith

Central West and Orana Far West

Tim McGovern (til December 2024)

Nepean, Central Coast and Hunter, Inner West, South East, Northern Sydney and Western Sydney

Maria Rummery (til February 2025)

Far North Coast, Mid North Coast and New England

Ginny Sykes (August 2024 to March 2025)

Riverina Murray

CORPORATE SERVICES TEAM

Liza Torres

Corporate Services Officer

Rezwan Sarker

Administration and IT Liaison Officer

MARKETING TEAM

Sue Dryden

Volunteer and Marketing Coordinator

Liam Bourke

Marketing and Communications Coordinator

Board of Directors

Carolyn McColl (*President & Treasurer*), Tennille Valensisi (*Vice President*), Puvana Thillai Nadesan (*Secretary*), Graeme Berwick (*Director*), Kathy Eagar (*Director*), Donald Alexander (*Director*), Sharon Lawrence (*Director*), Sue Winnett (*Director*), Alan Russell (*Director*), Sandra Bartlett (*Director*) and Donna Smith (*Director*)



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more
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President and Treasurer's report

By Carolyn McColl



It is with pleasure that I give the Chairman / Treasurers report for NSW MOW Ltd. for the year ending 30/6/2025. It has been an interesting year to say the least.

Our long standing Chairman Chris Watt stepped down from his dual roles with NSW MOW Ltd. and MOWA.

Chris is still involved in our industry and continues as the Manager of Tweed MOW service. Thank you Chris for your guiding support over many years. Les MacDonald, our CEO for the last 23 years, and the driving force behind NSW MOW Ltd. becoming a self supporting entity, retired from the workforce to spend more quality time with his family, and visit his beloved Tassie on a more regular basis.

Thank you Les, you have achieved what the board that appointed you asked you to do. Being appointed Chair of NSW MOW Ltd. and retaining the long standing position of Treasurer, I asked our Vice Chair Tennille Valensisi to be the NSW representative director on MOWA board to share the workload. Tennille is very informed and a solid advocate for NSW members' best interest on the National board. Thank you Tennille.

After a marathon process of vetting over 270 applications for the CEO position, we interviewed the best 14 applicants. Claudia Odello, our Marketing Manager/ Deputy CEO was the best applicant and appointed to the position of CEO commencing 1/7/2025.

The Future Fit program has finished with no benefit to our members, and whilst it would be nice to say it is behind us, but unfortunately that is not the case. The company who ran the Future Fit program on behalf of DoHAC, is in liquidation. The recent ANAO (Australian National Audit Office) report into this organisation's operations with DoHAC has been scathing, and calling for more control in the future with govt. contracts.

Since this report has been released, more threats have been levelled at those approached by ANAO to submit information. This aggression from MMA (Miles Morgan Australia) and its director continues, despite the company being in liquidation and the previous owner having no control over the company. The liquidation process of MMA continues and creditors are concerned about missing funds and company assets. I personally am concerned about missing details of the FF Stocktake of each of our member services. You might remember that DoHAC encouraged us all to give our organisation's sensitive information to MMA, so they could best help us move into the future.

At this stage we have not been helped to do anything, and all our sensitive organisation operating information given to MMA can not be found. NSW was recently very concerned about the requirements of DoHAC for our members to upgrade their data collection systems in line

with the new SAH (Support at Home Program) system, due to commence 1/7/2025. DoHAC granted all CHSP providers \$10,000.00 to upgrade their software and to train staff. For NSW MOW members alone, this amounted to \$1,300,000.00.

Coincidentally the software provider that the majority of our members use, decided this would be the exact fee they would charge each service for what amounts to an industry update. To put our members in a position to make an informed decision on the software they would use, NSW network support staff supplied a comparison of set up charges and ongoing costs from all software providers in our industry.

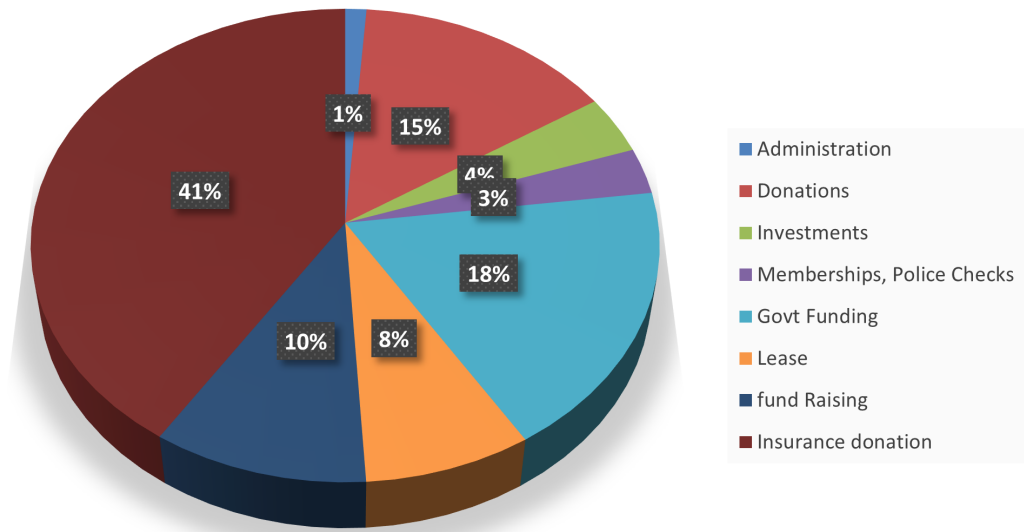
At the same time, I contacted DoHAC staff to establish if the industry ERP (Enterprise Resource Planning), developed with FF funds, could be released for all our members to use. I was advised in writing that DoHAC are not in control of the ERP and have no idea who is in control of the software. The IP (Intellectual Property) of the ERP continues to be the subject of litigation. The ERP is not available for distribution to our members. Due to the short time frame of the start of the SAH system, most members would have had no alternate than to pay for the industry update, to meet their ongoing funding requirements.

The SAH program has since been delayed to commence in November 2025. I would like to thank Kathy Eagar who as a volunteer member of our board continues to volunteer her time to give webinars on the funding system, and continues to fight for the best funding outcome for all MOW services across Australia. The board continues to look at ways to support our members, whilst keeping membership fees as low as we can.

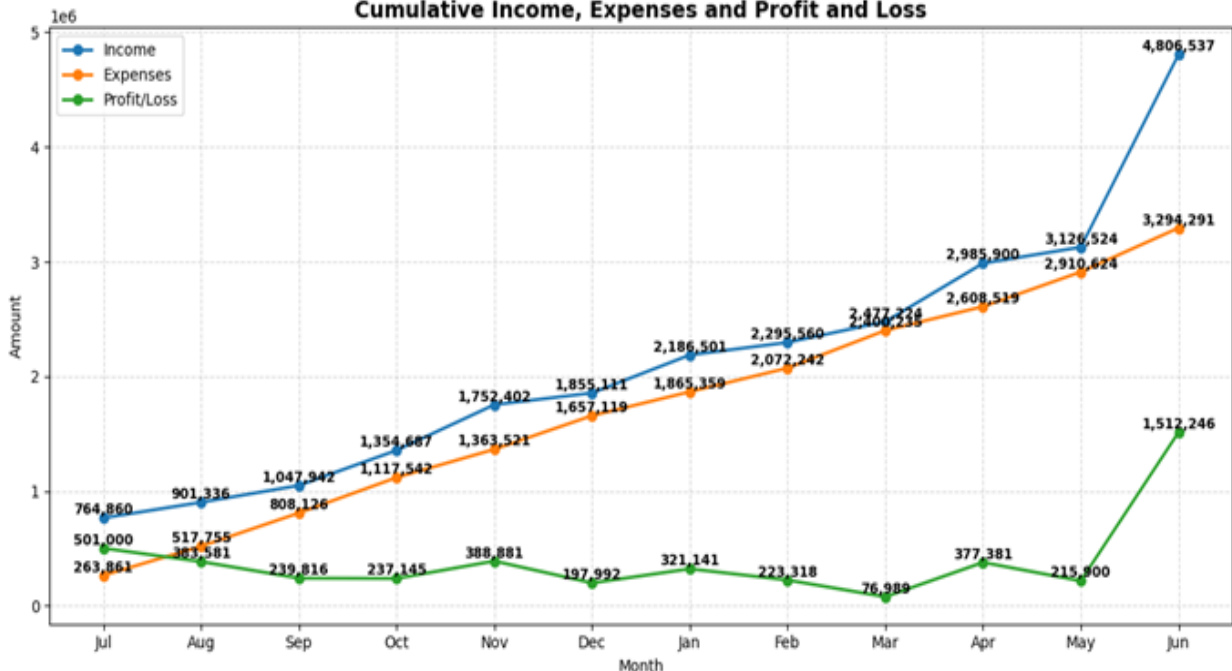
Our Innovative Hub Company has not been very active of late and the board is looking for a project for the Hub that will help our members. If you have any ideas, please share them with Claudia. Our balance sheet continues to look healthy and allows us to continue helping our members with resources such as marketing, policies and procedures, network support advice, industrial relations and industry updates. From a recent donation received, we were able to share with our members, the entry cost for two regional conferences. The government SSD (Sector Support & Development) funding that NSW has been receiving for some years, has only been renewed until 30/6/2026. Our members CHSP funding had been renewed to 30/6/2027. However, it is debatable if this funding will be continued in its present form. If the funding does not continue, I want to ensure our members that our board will do everything possible to continue supplying the resources that our members currently enjoy the benefit of. This will depend on the sustainability of our investments to continue to fund these resources.

Thank you to all fellow directors and staff for your support and commitment to the organisation.

Income %



Cumulative Income, Expenses and Profit and Loss



Cumulative income, expenses and P/L

- Income
- Expenses
- Profit & Loss

CEO's report

By Les Macdonald



As this will be my final CEO Report I thought I should summarise where we are and how we have arrived where we are. The past 23 years have been a real journey of the heart and of significant achievements of the organisation. Those on the board who have known me for many years will be only too well aware of my overriding belief as a CEO that the principle of “subsidiarity” that has been an integral part of the UN, international law and the EU for the last three decades, is the way to manage diverse and complex organisational environments. Subsidiarity is a principle of social organisation that holds that issues should be dealt with at the most immediate or local level that is consistent with their resolution. In the context of small community organisations such as ours that means that decisions should be made as close to the workplace as possible. That is a principle that has governed my approach to being a CEO for over 40 years.

The principal achievements of that team approach including Community Underwriting have been:-

1. Turning an organisation with virtually no assets outside government funds pre-paid for services yet to be delivered, into one with an immeasurably stronger balance sheet than any comparable peak body in the care at home space in Australia. We have also developed the capacity to deliver operating surpluses to add further to that Balance Sheet. The goal of making us truly non-dependent on government funding is very close to complete achievement, whilst also enabling us to grow further without depending on government to fund that growth.
2. Growing from an organisation with one network support staff located in Sydney to one with five network support officers located around the state.
3. Growing from no marketing staff or budget to a marketing staff of three, who have successfully lifted the profile of MoW enormously across the state and nationally and secured millions of dollars in free publicity.
4. The creation of a fund to financially assist services that find themselves in financial or operating difficulty, with several services being saved from closure already.
5. The creation of a fund in Community Underwriting to provide support to not for profits who insure through them to undertake innovative projects. That fund has distributed many millions of dollars to our sector.
6. Creating an organisation where government funding of our operations commenced at around 97% of our budget to one where they constitute under 20% of our budget.
7. Being a small, poorly resourced peak body with a very limited staff profile with members or the public, to one where one other state joined us several years ago as a member in order to access our substantial member resources, with two other states in different stages of joining us in a similar way to access our wealth of resources.
8. Creating Community Underwriting as a vital part of community infrastructure and as a crucial part of our ability to survive long-term.
9. Having the resources and team skills to fight off a hostile takeover of the organisation by the Department and its consultant which consumed vast amounts of valuable staff time, substantial financial resources and the creation of network division that has still not completely healed.
10. Achieving corporate partnerships that have delivered millions in benefits to NSW members and to members in other states, as well as the national peak.
11. Developing and implementing an MOU between us and six state and national University Dietetics Schools to achieve participation in assisting the network to prove the dietary strength of their meals and to create a future dietetics profession with intimate links with MOW.
12. Commencing and setting up the Support at Home Coalition to promote the development of a funding model proposal that will benefit services for decades when adopted.
13. The purchase of an investment property at Green Square with a secure long term tenant and a favourable zoning with very substantial capital gain potential.
14. Creation of the Innovation Hub to identify opportunities to develop innovative ideas in aged care and to potentially commercialise them with benefit to

older people and a further income stream for us.

15. Convincing the national body to convene a meeting with other national peaks in the CHSP space, to achieve common positions on major issues around reform of the CHSP program.

My first experience as a CEO was with a Government Statutory Authority in which we structured the organisation by delegating Authority in accordance with that principle. That led to the Authority becoming a major revenue-earner for government with a workforce able to innovate on their own initiative and improved relationships with the industry concerned and with the public at large. My subsequent 35 years has been within the Church and not-for-profit sectors in which my approach did not change. Uniting Care was, at the end of my 12 years, seen as one of the most innovative Church based residential age care organisation in Australia. That was a tribute to local decision-making and central support to that innovation. In the last 23 years in MoW we have created an environment that encouraged local services to innovate, supported them in that and resisted governmental and other efforts to remove that local management and initiative, whilst mentoring and representing them to both the community and to government. That has assisted them in strengthening their resilience, building their skills and raising their profile.

In the last four years or so, a bureaucratic elite—those responsible for the catastrophic failures in the disability sector that ultimately required a Royal Commission—took charge of aged care, apparently intent on duplicating that same disaster. They designed a so-called “reform” that prioritised bureaucratic control, convoluted organisational structures, and funding arrangements that were clearly unfit for purpose. Their objective seemed to be the implementation of a pre-Royal Commission-style NDIS model for aged care. Indeed, that was the stated aim of the bureaucrat in charge.

In pushing this agenda, they deliberately sowed division and distrust within the state-based network, particularly in jurisdictions where resistance to their plans was encountered. The government-appointed consultant exploited this situation by manipulating two board members in an attempt to overthrow the board. One of these individuals spread outright lies about our then-President, our current President and Vice-President, and myself, targeting staff from network members he identified as possibly susceptible due to prior disagreements about strategic directions. He involved himself in witch hunts against those who spoke out against the consultant, using government-funded lawyers to attempt a hostile takeover of the Board and our organisation and trying through extensive use of those to silence individuals who disagreed with his point of view. He was found by an independent investigators report to have made allegations that were not only

untruthful but also vexatious. These actions were exposed by the independent national audit office (ANAO) investigation (which we pushed for with the vital help and support of Senator Rice and Senator Allman-Payne) and have since been corroborated by a growing number of media reports.

The Australian National Audit Office’s Report No. 37 (2024–25) confirmed that the Department of Health, Disability and Ageing’s management of the Future Fit Program was ineffective across all major aspects—governance, procurement, and contract oversight. The program, which cost taxpayers \$8.74 million and was intended to prepare Meals on Wheels Australia for the transition to the new Support at Home model, was poorly planned, executed without proper risk assessment or ethical procurement processes, and failed to deliver key outcomes. No comprehensive evaluation was undertaken to determine if it achieved its objectives.

The ANAO found that the Department bypassed essential governance mechanisms, failed to consult key stakeholders such as MoWA, and awarded contracts non-competitively to a single supplier despite ongoing performance issues. The program lacked proper oversight, performance measures, and record-keeping. Contracts were varied and expanded without adequate justification or due diligence. These findings paint a disturbing picture of a government department acting without transparency or accountability.

The achievement of this result has taken three years of sustained effort by a small group of people who were not going to sit by and let Meals on Wheels be destroyed. I thank those who stood in solidarity with me, including the past Chair and the current Chair and Vice Chair.

We can now only hope that the National Anti-Corruption Commission listens to the referrals it has received, and—like the Australian National Audit Office—undertakes a thorough investigation and makes findings as to whether corruption and/or criminality were present in these processes.

The positives are that our relations with the vast bulk of the network, as revealed by both individual responses, the surveys we regularly undertake with the members, and their expressed views about the overall support they receive, remain highly positive. That is due to a diligent and competent staff given the freedom and ability to respond to needs as they arise! We as an organisation have never been in a stronger position to effectively assist and represent our members who are the reason we exist. I thank all those members who have shown their support for our successes and their forgiveness for our failures.

2024-2025

Year in review

Corporate Services

This year's financial outcomes reflect the strong and growing public confidence in Meals on Wheels NSW. We are pleased to report that donations, bequests, and proceeds from raffle ticket sales have significantly exceeded our budget forecasts.

This generous community support has allowed us to strategically allocate funds to areas of greatest need. A major highlight includes a substantial donation from a travel insurance company, which has been reserved to assist local Meals on Wheels services experiencing financial emergencies.

In total, we received \$75,853 in online donations via our website. Of this, \$64,232 was distributed directly to support clients facing financial hardship ensuring they continue to receive essential services during times of personal crisis.

We also acknowledge with gratitude the continued support from Community Underwriting Agency Pty Ltd. Their contribution has reinforced our ability to strengthen our services and invest in future growth. With this added confidence, we have begun expanding our workforce and engaging specialist consultants to extend our reach and impact within the ageing community across NSW.

Meals on Wheels NSW remains committed to transparency, responsible financial stewardship, and delivering lasting value to the communities we serve. We would not have achieved this without the support of the board, staff and member services. Special thanks to our CEO Les Macdonald, retired as at 30 June 2025.

Thank you for your commitment and for standing with us as we continue to serve our community.

Network Support

The 2024–2025 year has been a time of both transition and continued commitment for the NSW Meals on Wheels Network Support team. During this period, we farewelled three valued Network Support staff members, who left the organisation in December 2024 and February 2025 respectively. We extend our sincere thanks to them for their dedication and contributions to the network.

Despite operating with a reduced team, we have remained focused on supporting our services across the state. A key priority this year has been engaging with and rolling out training under the new Aged Care Act 2024. This has involved attending sector briefings, delivering training sessions, and ensuring our services are well-informed and prepared for the changes ahead.

While recruitment has been underway, we have continued to provide consistent support to the network. We are currently in the process of recruiting two new Network Support staff members, which will bring us back to a full compliment. These new roles are being shaped to meet the evolving needs of the sector, with a strong focus on compliance, capacity building, and service sustainability. Looking ahead, our future recruitment plans include:

- Expanding the skillset within the team to align with the requirements of the new aged care reforms.
- Strengthening regional support, ensuring equitable access to guidance and resources across metropolitan, regional, and remote areas.
- Building resilience and succession planning within the team to ensure continuity of service and knowledge retention.
- We are very excited to introduce a Monthly session called “5 Hot Topics”, which focussing on burning questions from our members to our Network Support Team, who investigate and answer these questions. From this we produce targeted Fact Sheets available in our publications, which include the Weekly Windup, News for Services, the Wintalyka as well as being available on our NSW Meals on Wheels website.

We are confident that with a full team in place, we will be well-positioned to continue supporting our services through the reform period and beyond. We thank all our staff, volunteers, and service partners for their ongoing collaboration and commitment to delivering high-quality, community-based support to older people across NSW.

Marketing and Fundraising

In 2024–25, we launched a range of marketing initiatives aimed at promoting the Meals on Wheels service across New South Wales, enhancing public awareness of the organisation. We take great pride in the outcomes achieved during this period, which deliver lasting value to our members well beyond the current year.

At a Glance: Some highlights from 24/25

- \$11.6m earned media value in 2024; ~781m estimated reach; ~10,000 NSW mentions
- 40,000+ attendees reached at NSW Seniors Festival (Mar 12–13, 2025)
- 100+ service videos filmed across NSW (Kiama, North Shoalhaven, Liverpool, Campbelltown, Bega Valley, Eurobodalla, Warren and more)
- Grant funding received for Sound Bites Program - piloting hearing checks for Meals on Wheels clients
- 13 member websites launched; 4 in progress (Newcastle, Whitehorse, Bega Valley, Northern Illawarra)
- IC Care petition 2,000+ signatures; coverage in New Idea (est. \$50k media value) + WIN News

Member Support and Advocacy

Our team has continued to provide tailored marketing support to member services, amplifying their work and ensuring their voices are heard.

IC Care Campaign "The Stand Up for Seniors"



Advocacy campaign launched in July, generating over 2,000 signatures on Change.org. Media coverage included a feature in New Idea (valued at \$50,000 with a reach of 2 million) and coverage on WIN News. Broader outreach followed across late 2024.

We believe this campaign and its strong messaging about waitlists contributed to the 10% funding boost Meals on Wheels services received nationally in December 2024.

Filming and Storytelling

In October, we captured powerful stories at Kiama Meals on Wheels (nutrition program) and North Shoalhaven (new kitchen and 3D food printing for texture-modified meals).

Edited videos were shared through Friends of Meals on Wheels and public campaigns. At The Village Chef, photography from a community event is now being used in corporate volunteering materials.

Over 100 videos have been filmed at services across NSW, showcasing clients, volunteers, and innovation. These are being rolled out across social channels, newsletters, and corporate partner campaigns.

Participation in NSW Seniors Festival



Once again, we participated in the NSW Seniors Expo and the International Convention Centre, Darling Harbour Sydney. The expo welcomed approx. 40,000 visitors over the 2 days. A phenomenal effort by the people that supported the booth including all of the Meals on Wheels NSW staff along with volunteers from many high schools, current Meals on Wheels volunteers and University of Technology Sydney.

We negotiated a booth twice the size of previous years, which from a visibility perspective, had great impact.

We also hosted workshops daily, and the attendees made Teddy Bears which proved to be one of the most popular workshops of the expo. This provided us with the opportunity to speak to those attending our workshops about the benefits of Meals on Wheels and how to receive meals or become a volunteer.

Feedback from the organisers mentioned that our booth was one of the 'stand out' booths of the expo. A beneficial exercise overall to spread the word about Meals on Wheels and not only the meals but attracting volunteers as well.

Meals on Wheels and Macquarie University Sound Bites program



We partnered with Macquarie University, Sound Scouts, and the NSW Smart Sensing Network to undertake a pilot program that includes a hearing check being conducted by a Meals on Wheels volunteer to Meals on Wheels clients who receive meals to their home.

We are progressing through the pilot program development well, with Phase 1 now being complete.

Awards and Recognition

Our Unforgettable Cake campaign was shortlisted for two Mumbrella Awards, generating over \$5 million in free media exposure and strengthening ties with collaborators.



Meals on Wheels Website Support

The team has been supporting Meals on Wheels NSW members with the development of websites utilising our available templates. This program ensures that small regional services have access to low-cost websites to ensure they have an online presence.

During 24/25 we have had 5 Meals on Wheels services request MOWNSW template websites. This offering firstly helps small services have an online presence and ensure brand consistency.

Spreading the word about Meals on Wheels

We undertook a large mailout to Doctor Surgeries (12,700) and Home Care Package providers (510) across NSW promoting the benefits of Meals on Wheels in supporting their patients/clients.

Helping Hand Award Recipients 24/25

The following services received a special award for members who go above and beyond in assisting us at Meals on Wheels NSW with special projects and marketing initiatives. We are pleased to share that the 24/25 recipients of our Helping Hand Award are:

- ♥ Cowra Grenfell Meals on Wheels
- ♥ Meals on Wheels Dubbo Inc
- ♥ City of Parramatta Food Service
- ♥ Bankstown Food Service

Looking Ahead

The year has been one of growth, resilience, and new opportunity. With stronger partnerships, a growing bequest pipeline, a refreshed digital strategy, and powerful new content to tell our story, Meals on Wheels NSW is well positioned to expand its reach and impact.

We remain committed to supporting members, securing sustainable funding, and ensuring our message of “more than just a meal” continues to resonate across NSW and beyond.

Thank you to our Interns 24/25

Throughout the year, Meals on Wheels NSW has facilitated internships with students from the University of Technology Sydney. In the first half of the 2024/2025 financial year, we hosted three students who mapped which services offered activities beyond meals, and how other services could explore these avenues. In the second half of the 2024/2025 financial year, we hosted one student who researched podcasting and recorded a podcast episode with Les MacDonald on his retirement from the organisation. Future episodes have been planned.

Thank you

We extend our sincere thanks to all members who actively participate and support us with initiatives the entire network benefit from.

A big thank you to Sue Dryden, Marketing and Volunteer Coordinator for all of her hard work, persistence and dedication this year. Thank you to Liam Bourke, Marketing and Communications Coordinator for your contribution this year.

A big thank you also goes to Les MacDonald, for his continued leadership and the entire Meals on Wheels NSW team, board and members for your ongoing support. You will be missed, and we hope you enjoy your retirement.

- ♥ Southern Highlands Meals on Wheels
- ♥ Kiama Meals on Wheels
- ♥ North Shoalhaven Meals on Wheels
- ♥ Eurobodalla Meals on Wheels
- ♥ Bega Valley Meals on Wheels
- ♥ City of Liverpool Meals on Wheels
- ♥ Campbelltown Meals on Wheels
- ♥ Warren Meals on Wheels

Les MacDonald Retirement Event



Supporting our Members

24/25

Helping to promote Meals on Wheels in NSW

1695

Police Checks Processed

as a member support service

1920
Phone Referrals

related to new client, meal and volunteer enquiries

1313
Contact Us emails

related to new client, meal and volunteer enquiries

\$11.6m

PR value

in NSW with 781m estimated reach and 10,000 NSW mentions



64k

distributed to members equalling

7512

meals funded

12,445
page likes

658
followers

631
followers

997
followers

736
listed videos

64,000
visits

200,000+
emails sent

NETWORK SUPPORT

121

Service Visits / Individual Assistance



Industrial Relations Support

8

13 Strategic Planning / Board Development Days Facilitated



4

Funding Submission Assistance

4

Production Kitchen Meeting

3

Hot Topics Hour

110

Reforms Webinar



27,623 Kms Travelled

26

Food Forums Facilitated

- 8 Service Reports
- 12 News for Services
- 4 Wintalyka Magazines
- 51 Weekly Windups



5



Zoom Network Meeting



15

Member resources prepared/updated

13



Training Programs for new staff

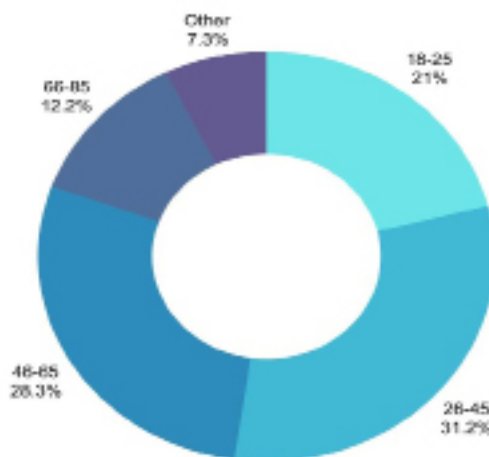
2

Regional Conferences organised and held for members

509

Volunteer applications received online

- 18–25 years old
- 26–45 years old
- 46–65 years old
- 66 - 85 years old
- Other



Online Volunteer Training

1363 modules completed

Donors and corporate partners

Thank you

We greatly appreciate the relationships we've built with our corporate partners. Their generous contributions of goods and services enable us to better serve our Meals on Wheels services and clients. We extend our sincere thanks for their ongoing support and collaboration.

Oakvale Wines

Meals on Wheels NSW is proud to partner with Oakvale Wines and all our sponsors including Amcor, Harris Transport, Hunter Bottling Company, Labelcraft, Laffort Australia and New Zealand and Wine Tech Services for their generosity of donating in the tens of thousands piccolo bottles of wine to clients in the Hunter Region since 2011.

Casella Family Brands

Casella Wines provide piccolo bottles of wine to clients from the Riverina Region. This program commenced in 2016 and is mirrored off the partnership with Oakvale Wines.

Tata Consultancy Services (TCS)

Tata Consultancy Services believe that technology has the potential to change the way the not-for-profit and social enterprise sector delivers services to the community and advocates for change. By empowering the not-for-profit sector and social enterprises with world leading technology solutions, TCS can assist to build the sector's organisational capability and capacity to create greater social and environmental impact. Meals on Wheels NSW are pleased to have been selected as the TCS Community Innovation Partner for the category once again in 24/25.

Reckitt

We are proud to have partnered with Reckitt, parent company of Glen 20 as part of the national

partnership with Meals on Wheels Australia. In 24/25 Reckitt donated Glen 20 and Pine O Clean products to Meals on Wheels services, as well as made a financial contribution that was passed on to Meals on Wheels NSW members who participated in the partnership.

April Group

April Group is committed to both building and supporting communities, and therefore we are proud to provide property related management and strategic services on a pro bono basis to Meals and Wheels NSW.

April Group is a Sydney based fund manager who specialise in the acquisition, management, development and value add to commercial office buildings within the Sydney City Fringe, CBD and Eastern suburbs.

Our Donors

A big thank you to all our donors throughout 24/25 who donated online. 100% of donations we receive via our website online donation platform go towards the Financially Disadvantaged Fund, which supports Meals on Wheels clients who are unable to afford the cost of their meals for up to 12 weeks.

Meals on Wheels NSW

About us

Meals on Wheels NSW represents 135 Meals on Wheels Service providers, who collectively utilise over 14,000 volunteers and deliver 4.5 million meals each year in both metro, regional and rural areas in NSW.

Meal service providers in each local community may be structured differently, whether they be stand alone Meals on Wheels services, multiservice outlets, or run by local councils.

Meals on Wheels nourishes communities both nutritionally and socially, with the health and wellness of our clients being our top priority. We have had a place in the hearts and homes of Australians for over 70 years. Helping frail older people and younger people with disabilities stay in their homes where most are happiest, and to maintain their independence is at the heart of what we do.

Every day a friendly smile, a chat about the weather, a nutritious meal and knowing someone will drop by to say hello, changes the lives of many Australians and it's not just the clients who value this contact.



Our role as a peak body

Meals on Wheels NSW is the State peak body representing local Meals on Wheels and/or food services around NSW, and have been operating in this capacity since November 1987.

We provide information, advice, advocacy, practical tools and resources as well as networking opportunities for like-minded service organisations and professionals.

We raise the profile and awareness of Meals on Wheels in the media and general public via our Friends of Meals on Wheels program, our website and our marketing campaigns.

We refer volunteers and clients to local Meals on Wheels Services, via functionality on our website, as well as phone call referrals. We also provide training on issues relevant to the sector, undertake research and development projects and other support services to our membership.

We are a not-for-profit organisation and rely on fundraising through raffles, bequests and donations to supplement Government funding and allow us to provide our members with the support they need.

Meals on Wheels NSW Volunteer Honour roll

20-30 YEARS OF SERVICE

Blacktown Meals on Wheels Services Inc

Suzan Stacy
Subhadra Devi Walker

Bankstown Meals on Wheels

Claudia Hardie

Bathurst Meals on Wheels

Lynne Collett
Brian Mowbray
Brian Cowan

Camden Meals on Wheels

Diane Asmussen
Kay Sidman

Casino Meals on Wheels

Vivien Gray
Benilda McEnerny
Maureen Benn
Shirley Garrard
Carmen Moulden
Kerry Ryan
Keith O'Reilly
Les O'Reilly
John Crooks

Central Coast Meals on Wheels

Barry Hyde
Paula Hardwick
Wendy Innes
Shamus O'Reilly
Judy Dedman
Bronwyn Ward
Harry Ward
Marilyn Perrin
Linda Aitken
Martin Ayres
Ray Mainwaring
Kira Strong
Dennis Rowley

Tammy Wayman
Patrick Brown
Adam Guiliunas
Mathew Hogbin
Michael Laing
Liam McClung
Sharni Walsh
Michelle Watson
Brodie Woods
Jodie Macthett
Tash Robinson
Renae Smith

Coffs Coast Meals on Wheels

Michelle Smith
Eileen Palmer
Lynn McClure
John McClure
Joanne Harland
Christine Thompson
Valmai Clouten

Crows Nest Centre

Wendy Trevor Jones
Peter Krinks
Margaret Hogan
Kerry Hammond

City of Parramatta Meals on Wheels

Beverley Grace

Dungog & District Neighbourcare

Libby Alison
Colleen Jones
Cathy Easedown
Esma Tiernan
Keryn Edmonds
Meri Greig
Joyce Byron
Heather Boorer
Russell Jessop
Margaret Shearman

Eurobodalla Meals on Wheels

Jean Venville
Lindsay Hawker
Gwen Lea
Lyn Newton
Tony Turner
Isabel Carey
Karen Cockerill
Magda Smyth

Griffith Meals on Wheels Inc

Margo Hunt
Mavis McWilliam
Rhonda Villata
John Heath
Pat Parsons
Grace Brighenti
Anna Colpo
Maree McEncroe
Giselle Rowe
Patricia Cox
Sandra Fanani

Holbrook Meals on Wheels

Sharyn Bartels Waller
Anne Keogh
Robert Langford

Inverell Meals on Wheels

Margaret Lenord

Kiama Meals on Wheels

Janice Weaver
Gabiella Howard
Shirley Kehlet
Ray Hudson
Jennifer Hudson
Jennifer Russell
Annette Young
Shirley Bushnell

Meals on Wheels Auburn

Suzanne Roper
Annie Tang

Margaret Walz
Jennifer Emily Williams
Nicole Dawe
Adrienne Klipin
Lewis Klipin

Nepean Food Services

Denise Parker

Wagga Wagga Meals on Wheels

Lesley Nolan
Robert Nolan

Newcastle Meals on Wheels

Helen Dark
Gloria Froude
Anne Watkins
Mary Morrison
Donald Jennings
Janet Eastham
Prudence Viggers OAM

Swansea Meals on Wheels

Elaine Moody
Jenny Jones
Carol Broska

Tamworth Meals on Wheels

Kathleen Woolaston
Diane Matheson
Kay Reid
Patricia Balcombe
John Reid
Pamela Hall
Janet Treloar
Catherine Norvill
Anne Fittler
Susan McCarthy
Jean Anderson
Adrienne McRae

The Village Chef by Meals on Wheels

Georgia Glockemann
Margaret Owens
Annie Pearce
Leonie Davis
Jennifer Gadd
Geraldine Bull

31-40 YEARS OF SERVICE

Bathurst Meals on Wheels

Betty Cowan
Susan Howarth

Bankstown Food service

Sherry-Lee Butler

Bega Valley Meals on Wheels

Carolyn McColl

Casino Meals on Wheels

Dianne Armitage
Shayne Forrester
Ruth Burt
Joy Boyd
Helen Moffitt
Joy Hanna

Coffs Coast Meals on Wheels

Sheila Dunn

Crows Nest Centre

Loma Thomas

Central Coast Meals on Wheels

Denise Denny
Pam Finch

Dungog & District Neighbourcare

Cheryl Gorton
Pat Simmons
Polly Styles

Griffith Meals on Wheels Inc

Margaret Heath
Pat Corner
Marion Mickan
Lynn Taber
Rhonda Ann Miranda
Kerry Crump
Lyn Jasprizza
Lyndsey Martyn
Helen Martyn
Lucy DeRossi
Helen Davoren
Connie Darrington
Maddalene Miotello

Kiama Meals on Wheels

Lyn Mitchell
Jennifer Judd

Meals on Wheels Queanbeyan

Robyn Edmonds

Swansea Meals on Wheels

Janice Cameron

Tamworth Meals on Wheels

Elizabeth Darling
Susan Thompson

The Village Chef by Meals on Wheels

Judith Scaife
Margaret Arscott
Jan Cairns

41-50 YEARS OF SERVICE

Armidale Regional Council Home Support

Lynette Skinner
Richard Skinner
Jim Betts
Joyce Betts

Coffs Coast Meals on Wheels

Margaret Hoschke
Heather Masia

Dungog & District Neighbourcare

Anne Ellicott

Eurobodalla Meals on Wheels

Anne Wakelin

Griffith Meals on Wheels Inc

Pat Mardon
Julie McWilliam
Margaret Haggarty
Sue Chittick-Dalton

Kiama Meals on Wheels

Robyn McQuire

Tamworth Meals on Wheels

Jo-Anne Newberry

The Village Chef by Meals on Wheels

Bronwen Fiennes

Wagga Wagga Meals on Wheels

Margaret Priest
Mary Dwyer

51-60 YEARS OF SERVICE

Bathurst Meals on Wheels

Meryl Kohlhoff

Griffith Meals on Wheels Inc

Barbara Dickson
John Dickson
Dot Peisley

Holbrook Meals on Wheels

Ken Hulme

Kiama Meals on Wheels

Marion Witheridge
Joclyn Ann Dawes
Irene Cook

Meals on Wheels Auburn

Delma Lloyd

Swansea Meals on Wheels

Maureen Adams

Tamworth Meals on Wheels

Frances Kerr
Lesley Callcott

The Village Chef by Meals on Wheels

Padmini O'Brien
Margot Lander
Mary Wallace

2024 Winners

Innovation awards

“Share a Cuppa”

Congratulations to Nepean Food Services

Launched in September 2023, the Share a Cuppa program addresses social isolation among older people, particularly following COVID lockdowns. Funded under the Commonwealth Home Support Program (Social Support – Individual), it pairs trained volunteers with clients for regular home visits, providing companionship and supporting independence. Volunteers are matched with clients based on shared preferences, with the Volunteer Coordinator monitoring relationships to ensure professional boundaries are maintained. Recruitment focuses on volunteers with strong listening skills, and the program is promoted via newsletters, social media, flyers, and meal delivery referrals. The program has exceeded expectations, with clients valuing the connections, volunteers reporting personal fulfilment, and families expressing reassurance. Early barriers—mainly around understanding the program—were resolved through direct communication and a volunteer role description.

“Introducing Diversity”

Congratulations to Blacktown Meals on Wheels

Blacktown Meals on Wheels partnered with int College to host international students studying nursing, disability, community services, hospitality, and aged care. Students complete 12-week placements, gaining hands-on experience while supporting the delivery of Meals on Wheels services. Each intake includes a formal induction with role descriptions, policies, and procedures, and all students hold required police checks and vaccinations. The program introduced students from Fiji, Nepal, and Malaysia, bringing cultural diversity and fresh perspectives. Clients enjoy the interaction, with restaurant patrons welcoming the cultural exchange and meal recipients appreciating the students' enthusiasm. The initiative has strengthened the service's relationship with the college, which has offered to provide cultural performances for events such as the end-of-year Christmas party. It also temporarily boosts volunteer capacity, supporting service delivery. Overall, Introducing Diversity enhances client experiences, supports the development of future aged care professionals, and fosters valuable community connections.

“Volunteer Loyalty Program”

Congratulations to Bathurst Meals on Wheels

Bathurst Meals on Wheels launched the Volunteer Loyalty Program to enhance retention, recognise contributions, and allow volunteers to experience the high-quality, nutritious meals they deliver to clients. Inspired by volunteer feedback, the program rewards volunteers with a free dessert or soup after five sessions and a full meal after ten sessions. It was introduced alongside a Volunteer Discounted Menu, giving ongoing access to healthy, prepared meals at reduced prices—particularly valuable for the service's predominantly older volunteer base. Launched during Volunteer Week, the program has been warmly received. Volunteers appreciate the recognition, the opportunity to personally vouch for the meals' quality, and the practical benefit of convenient, nutritious food. The initiative has also fostered a stronger sense of community and indirectly attracted new volunteers through its tangible rewards. Designed to be cost-neutral, the program utilises existing meal production and aligns rewards with volunteer schedules to minimise disruption. By supporting volunteer health and wellbeing while reinforcing pride in service delivery, the Volunteer Loyalty Program has strengthened engagement and laid a sustainable foundation for long-term volunteer retention.

“Inclusive Volunteering”

Congratulations to Albury Meals on Wheels

Open following COVID-19, with many older volunteers retiring, the service sought new volunteer pathways and was approached by several disability service providers eager for their clients to contribute to meal deliveries. To ensure inclusivity, the organisation developed Easy Read delivery sheets combining words and pictures, enabling volunteers with varying literacy levels to accurately deliver the correct meals—such as soup, mains, juice, or desserts—under the supervision of support workers. This adaptation has opened up meaningful volunteering opportunities for people with disabilities, fostering a sense of purpose, ownership, and pride in their role. The initiative now engages six disability service organisations, with participants volunteering up to three times a week. Volunteers view the role as “their job,” building confidence, improving mental health, and supporting skills for future employment. Clients benefit from friendly, regular interactions, while volunteers enjoy developing social connections during deliveries. Overall, the program has strengthened community ties, diversified the volunteer base, and demonstrated how simple adjustments can make services more accessible and inclusive.

Introducing Diversity



Inclusive Volunteering



Share a Cuppa



Volunteer Rewards Program

As a token of our appreciation, after five volunteering shifts, you'll earn the choice of a complimentary dessert or soup. Once you've reached ten shifts, treat yourself to a free main meal of your choice on us.

Present your card to staff each time you volunteer to earn a stamp on the card.

Thank you for being an integral part of our team and for all that you do to support our cause!

Scan the QR code to see what meals, desserts and soups we offer.



Volunteer Loyalty Program

Community Underwriting Insurance report

Our original investment in Community Underwriting Agency under the foresight of the 2013 -2014 MOW NSW Board and Executive continues to provide MOW NSW with both a valuable revenue stream and a growing asset.

The current MOW NSW Board and Executive provide ongoing oversight to ensure our investment in Community Underwriting achieves its core objectives including:

- A unique and consistent insurance proposition to charities and community groups across Australia;
- An ongoing annual revenue stream to MOW NSW as a major and foundation shareholder;
- An increasing value to the MOW NSW balance sheet;
- Similar annual revenue and balance sheet value opportunities to a broad range of other Not for Profits (more than 30 Not for Profits are shareholders at the time of issuing our annual report and a total of \$10m in donations made to the sector since 2014);
- Additional support to smaller Not for Profits through the annual small grants program (more than 400 grants have been awarded since 2014).

Community Underwriting Agency is today recognised as a specialist in the NFP sector, with more than 30 NFP shareholders, 18 staff and over 24m in annual premiums. The agency has been voted by Australian insurance brokers 9 years in a row as the best underwriting agency to provide insurance to their not for profit clients.

The agency's specialist focus provides it with a deep understanding of the NFP sector's specific and unique risk exposures, enabling it to continue to broaden its capabilities and provide tailored wordings. In 2025 Community Underwriting was able to negotiate increased policy limits for both property and general liability insurance, providing enhanced insurance solutions for its Not for Profit client base.

As the agency continues to grow, it continues to make a real difference to the way insurance is provided to our sector.



Financial Statements

For the year ended 30 June 2025

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Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Your directors present this report on the company for the financial year ended 30 June 2025.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Name	Position
Dr Donald Morris Alexander	Director
Carolyn McColl	President & Treasurer
Chris Watt (Retired 21st October 2024)	President
Ditte Kozak(Retired 21st October 2024)	Director
Graeme Berwick	Director
Julie Logan(Retired 21st October 2024)	Director
Roger Morris (Retired August 2024)	Secretary
Sharon Lawrence	Director
Tennille Valensisi	Vice President
Donna Smith	Director
Sue Winnett	Director
Kathy Eagar	Director
Alan Russell (Appointed 21st October 2024)	Director
Sandra Bartlett (Appointed 21st October 2024)	Director

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activities of the company during the financial year was to build the capacity of a network of self- managed community organisations.

No significant changes in the nature of the Company's activity occurred during the financial year.

Short-term and Long-term Activities

The company's short term objective is to support the network to equip them to deal with a new Support at Home program, and work with other peaks to ensure the new Support at Home Program is fit for purpose.

The company's long term objectives are to create an innovation hub to promote innovation in the aged care space that will enrich the lives of those in our care.

Strategies

To achieve its stated objectives, the company has adopted the following strategies:

- Continuous engagement with the funding body and government officials at state level as well as National level through AMOWA.
- Explore additional income streams.
- Participation and collaboration with those who share our purpose.
- Attraction and retention of volunteers by use of technology, marketing different models, share stories.
- Include skills knowledge transfer to the NSO's and respond to the requests of members – scenario planning.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Key Performance Measures

Networking at state and National Conferences, Regional Forums.
Surveys.
Financial results.

Information on Directors

Dr Donald Morris Alexander

Qualifications Bachelor of Laws (University of Otago).
Master of Arts (Organisational Communication).
Doctor of Philosophy, Charles Sturt University.

Experience Held senior management positions in communication fields for Comalco Ltd, Nissan Motor Co, American Express, and AMP.
Donald has also worked in senior public relations positions in the aluminium industry in New Zealand and Australia.
Also he was managing partner of two consultancies, with clients such as HP, BHP, AIG, and Toyota. For the past 18 years he has been a senior academic at Central Queensland University and Charles Sturt University where he won prizes for conference papers. He has also been acting national president of the Public Relations Institute of Australia and a member of their national education committee.

Ditte Kozak (Retired 21st October 2024)

Qualifications Qualified Food Auditor.

Experience Manager, Nepean Food Service. Previously worked for Lotto Management Service in Sales and Marketing

Carolyn McColl

Qualifications System Analyst / Independent Book Keeper, Certificate IV Workplace Assessment and Training.

Experience Carolyn has been a director and member of the Board since 2014. She has been treasurer of the Board since 2016, Chair of the Finance and Risk sub-committee since 2016, Chair of the Governance sub-committee since 2016. Member of the Board, director of state peak company NSW MOW Ltd. since 2017. She has been serving as chair of the Board since 2024. Carolyn is a director/chairman of the Board of Bega Valley Meals on Wheels Co-operative Ltd. since 2001, and has been a MOW volunteer since 1988. She has worked as a systems analyst in a senior position with local government covering Finance and IT. She has worked in the Finance industry carrying out company field audits, CEO of a nursing home and self employed as a book keeper to various businesses.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Julie Logan (Retired 21st October 2024)

Qualifications Advanced Diploma in Management, Lead Food Safety Auditor, Certificate IV in Materials Management/Business-Frontline Management, Management Systems Auditing.

Experience Service Manager for 18 years, Wagga Wagga MOW.
President or Vice President of Turvey Park Girl Guides for many years.
Past Chairperson of Riverina Murray Food Services.

Chris Watt (Retired 21st October 2024)

Qualifications Diploma of Business Management.
Food safety supervisor.

Experience Extensive background in Commercial banking and within the credit union industry at a management level.
Former President of Tweed Community Support
Manager Tweed Community Support
Acting Vice President /Board Member with AMOWA.

Graeme Berwick

Qualifications MBA from Macquarie University, a Diploma of Financial Services (Ins Broking) and a Fellow of the Australian and New Zealand Institute of Insurance and Finance.

Experience More than 30 years' experience in the financial services sector, both in Australia and internationally.
Currently Executive Director of Community Underwriting Agency as well as Director of specialist insurance and reinsurance consulting businesses.
Graeme is the former CEO of international insurance broker Willis Australia, previously held executive roles with Marsh and has extensive experience in the insurance industry both in Australia and internationally. Graeme is also a Board member of State peak company NSW Meals on Wheels Ltd.

Sharon Lawrence

Qualifications Bachelor of Health Science (Nutrition and Dietetics), University of Newcastle, 1994.
Certificate IV in Training and Assessment, Hunter TAFE, 2012.
Graduate Certificate (Clinical Redesign), University of Tasmania, 2018.

Experience 25 years' experience in clinical, community and food service Dietetics as well as management.
Dietitians Association of Australia Representative on the:
National Aged Care Alliance (2013 – current).
Project steering group for the development of National Meal Guidelines (2016 – 2017).
National Aged Care Alliance Ageing and Disability Interface Internal Working Group (2013- present).
Community Services & Health Industry Skill Council HACCC Subject Matter Expert Group (2013-2015).
Commonwealth Home Support Program Meal Review Sub-Group (2013-2014).

Roger Morris (Retired August 2024)

Qualifications BA MLitt Med PhD NSW Teachers' Cert Grad Dip Ad Ed JP

Experience Public School Teacher, Teachers' College Lecturer, University Associate Professor.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Tennille Valensisi

Qualifications	Certificate IV in Community Services Certificate IV in Business Administration Certificate IV in Training and Assessment Justice of the Peace
Experience	Senior Co-Ordinator at Griffith Meals on Wheels. Initiated the Hampers of Hope program redistributing over 22,500 hampers for disadvantaged members of the community free of charge, Former Bookkeeper for a large agricultural property responsible for all financial aspects of the business.

Donna Smith

Qualifications	Diploma in Hospitality Diploma in Events Management Certificate IV in Business Management Certificate IV in Workplace Training and Assessment Certified Justice of the Peace in NSW
Experience	<p>Donna Smith is the Service Coordinator for Swansea Meals on Wheels. She started her journey with Meals on Wheels as a volunteer for 6 months, then an Administration Assistant for 18 months and has been the Service Coordinator for the last 8 years.</p> <p>Donna has worked in the hospitality Industry for over 40 years obtaining various qualifications.</p> <p>Donna has been a part of Swansea Meals on Wheels for total of 10 years and has built up the client base significantly over the last 8 years, with senior's forums presentations and giving talks in the community and providing lunches and morning teas in conjunction with other services. This has given Swansea Meals on Wheels a great reputation of being part of the community.</p> <p>Donna is an allrounder and knows every aspect of her staff and volunteer's roles and descriptions and can easily replace any staff member or volunteer when required.</p> <p>Donna has ensured that the meals at Swansea Meals on Wheels production kitchen are sought after by people in the community for their nutritional value and great taste.</p> <p>Donna maintains good working relationships with other Meals on Wheels services in the region and is committed to strengthening the network.</p>

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Kathy Eagar

Qualifications

BA (Fine Arts, Education and Psychology)
MA (Psychology)
Grad Dip Educ Stud (Health)
PhD (Public Health)
FAFRM (Hon)

Experience

Inaugural Professor of Health Services Research and Foundation Director of the Australian Health Services Research Institute (AHSRI) at the University of Wollongong, a position she held from 1997 until her retirement from the University of Wollongong at the beginning of 2023.

Established and was Executive Director of the Australasian Rehabilitation Outcomes Centre (AROC), the Palliative Care Outcomes Collaboration (PCOC), electronic Persistent Pain Outcomes Collaboration (ePPOC) and the Palliative Aged Care Outcomes Program (PACOP).

Authored over 600 articles, papers and reports on wide-ranging health service research issues including health care management, palliative care, aged care, health outcomes, information systems and funding of the Australia and New Zealand health and community care systems. She is internationally recognized in particular for her work in casemix classification development, funding system design, patient reported outcome measurement and value-based health care. She is well known for her cutting edge work in palliative care, rehabilitation, mental health and aged care.

Undertaken extensive work in the aged care system over the last two decades. Most recently she led the design of the new Australian National Aged Care Classification (AN-ACC) and funding model for residential aged care that will be implemented nationally from October 2022. She also worked as an adviser to the Aged Care Royal Commission and undertook research commissioned by the Royal Commission into the adequacy of residential aged care staffing. Based on that research, the Australian government has mandated staffing ratios and introduced a five star public reporting system for aged care.

Sue Winnett

Qualifications

Special interest in service provision supporting people living with Dementia

Experience

Sue lives and works in the southern Riverina rural town of Holbrook-the submarine town. She enjoys spending her spare time with family, travelling, participating in her local show society board, gardening and with her assortment of furry friends. She was the Holbrook Citizen of the Year in 2019 and nominated for the Greater Hume Citizen of the Year, also in 2019.

Currently, Sue is the Service Manager at Holbrook Meals on Wheels Service Inc. (HMOW), She has worked for HMOW for 19 years, commencing as the Service Coordinator and at that time the only paid employee. She has experienced many changes in the HACC and CHSP field. She hopes to be a representative for very small rural and remote Meals on Wheels services, bringing their viewpoint to the Board of MOWNSW especially through the current round of Aged Care Reforms. Over the past 19 years HMOW has expanded service provision area, initially merging with Walla Walla Meals on Wheels and then moving to provide a meal service across the Greater Hume Council area. HMOW also now provides Social Support, Other Food Services and Community Transport under the CHSP programme and employs five workers across the programmes.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Alan Russell (Appointed 21st October 2024)

Qualifications Bachelor of Education
Diploma in Teaching
Certified Justice of the Peace in NSW

Experience Alan is the Manager of Eurobodalla Meals on Wheels, a position he has held since 2017. Prior to becoming Manager, he was the President of the Board (2015-2017). Alan was also previously on the Management Committee for Meals on Wheels Queanbeyan (2020-2023). Additionally, he was the Manager of Southern Shoalhaven Meals on Wheels from November 2022 until they merged with Eurobodalla Meals on Wheels in November 2023. Alan was previously twice President of Batemans Bay Rotary, and is presently Youth and Vocation Director within the organisation. He is also the former Assistant Governor within the District. Additionally, since 2013, Alan has been the Treasurer/ Secretary of the Nelligen Recreational Park Board, and is a former National Commissioner of the New Zealand Scout Association. Alan holds a Bachelor of Education and a Diploma in Teaching, and has extensive experience in leadership within the education field. He is also a certified Justice of the Peace in NSW.

Sandra Bartlett (Appointed 21st October 2024)

Qualifications Accredited life coach
Cognitive Behavioural Therapist
E-DISC Human Analyst and Neuro-Linguistic Advanced Practitioner
Diploma in Frontline management
Diploma in Finance

Experience Sandy is a life coach, speaker, author, and community leader. She is the founder of Stairway 2 Dreams, a coaching practise that supports people to step up, stand up, and level up in life. For the past 13 years Sandy has been an active board member at IC Care and has been in the role of Chair on the Board for the last 3 years. Sandy is passionate about the elderly community of the Picton and surrounding areas and advocates for their needs. Sandy is an accredited Life Coach, Cognitive Behavioural Therapist, E-DISC Human Analyst and Neuro-Linguistic Advanced Practitioner. She holds a Diploma in Frontline management, Diploma in Finance and a deep understanding of business after being in the Finance industry for 25+ years.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2025

Meetings of Directors

During the financial year, 6 meetings of directors were held. Attendances by each director were as follows:

Name	Directors' Meetings	
	Number eligible to attend	Number attended
Carolyn McColl	6	6
Chris Watt	1	1
Ditte Kozak	1	1
Graeme Berwick	6	5
Julie Logan	1	0
Roger Morris	0	0
Sharon Lawrence	6	3
Dr Donald Morris Alexander	6	5
Tennille Valensisi	6	6
Donna Smith	6	4
Sue Winnett	6	5
Kathy Eagar	6	5
Alan Russell	5	4
Sandra Bartlett	5	5

Members' Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member must contribute an amount not more than \$1 for associate members and not more than \$2 for full members towards meeting any obligations of the company. At 30 June 2025, the number of members was 135 (2024: 135).

Signed in accordance with a resolution of the Board of Directors.

Director:


Carolyn McColl

Director:


Tennille Valensisi

Dated: 16th September 2025

AUDITOR'S INDEPENDENCE DECLARATION

To the Directors of Meals on Wheels NSW Ltd

In accordance with the requirements of section 60-40 Australian Charities and Not-for-profits Commission Act 2012, as lead auditor of Meals on Wheels NSW Ltd for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit, and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

Kelly Partners (South West Sydney) Partnership



Daniel Kuchta

Registered Auditor Number 335565

Campbelltown

Dated this 16th day of September 2025

Kelly Partners (South West Sydney) Partnership ABN 74 977 815 661
Suites 1-8 Kellicar Lane, Macarthur Square, 200 Gilchrist Drive, Campbelltown NSW 2560
PO Box 417, Campbelltown NSW 2560

T +61 2 4625 7711 E southwestsydney@kellypartners.com.au W kellypartners.com.au

Liability limited by a scheme approved under Professional Standards Legislation

Meals on Wheels NSW Ltd

Statement of Comprehensive Income

for the year ended 30 June 2025

	Note	2025 \$	2024 \$
Revenue	1	933,842	1,019,135
Other income		3,874,257	2,726,913
Administrative expenses	2	(682,326)	(601,627)
Depreciation & amortisation	2	(303,148)	(323,279)
Employee benefit expense		(1,690,078)	(1,612,634)
Fundraising expense		(620,302)	(469,895)
Surplus/(deficit) before and income tax		1,512,245	738,613
Income tax expense		-	-
Net surplus/(deficit) after income tax		1,512,245	738,613
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		1,512,245	738,613
Total comprehensive income attributable to members of the entity		1,512,245	738,613

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd

Statement of Financial Position

for the year ended 30 June 2025

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,428,759	317,639
Trade and other receivables	4(a)	1,489,408	1,496,970
Inventories	5	14,251	15,659
Other assets	6	3,170,192	2,585,832
Total current assets		6,102,610	4,416,100
NON CURRENT ASSETS			
Trade and other receivables	4(b)	53,600	70,000
Other financial assets	7	2,992	2,134
Property, plant and equipment	8	5,579	14,498
Investment properties	9	8,045,761	8,278,341
Right-of-use assets	10	56,511	118,160
Total non current assets		8,164,443	8,483,133
Total assets		14,267,053	12,899,233
CURRENT LIABILITIES			
Trade and other payables	11	595,207	646,523
Lease liabilities	12(a)	64,353	66,041
Employee benefits	13(a)	410,599	446,867
Total current liabilities		1,070,159	1,159,431
NON CURRENT LIABILITIES			
Lease liabilities	12(b)	-	64,353
Employee benefits	13(b)	13,853	4,653
Total non current liabilities		13,853	69,006
Total liabilities		1,084,012	1,228,437
Net assets		13,183,041	11,670,796
Represented by			
EQUITY			
Retained surplus		13,183,041	11,670,796
Total equity		13,183,041	11,670,796

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd

Statement of Cash Flows

for the year ended 30 June 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from fundraising & members		3,161,786	2,427,360
Payments to suppliers and employees		(3,499,539)	(3,395,655)
Interest & investment income received		167,327	91,595
Donations received		612,953	66,310
Receipt from grants		969,340	1,066,207
Net cash provided by operating activities		<u>1,411,868</u>	<u>255,817</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		5,000	14,545
Purchase of property, plant and equipment		-	(4,974)
Proceeds from investments		695,110	-
Payment for investments		(1,000,000)	(1,000,000)
Payment for available for sale investments		(858)	(305)
Net cash used in investing activities		<u>(300,748)</u>	<u>(990,734)</u>
Net increase / (decrease) in cash and cash equivalents held		1,111,120	(734,917)
Cash and cash equivalents at beginning of financial year		317,639	1,052,556
Cash and cash equivalents at end of financial year	14(a)	<u>1,428,759</u>	<u>317,639</u>

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd
Statement of Changes in Equity
for the year ended 30 June 2025

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2023	10,932,183	10,932,183
Surplus/(deficit) attributable to members	738,613	738,613
Balance as at 30 June 2024	11,670,796	11,670,796
Surplus/(deficit) attributable to members	1,512,245	1,512,245
Balance as at 30 June 2025	13,183,041	13,183,041

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

NOTE 1 MATERIAL ACCOUNTING POLICY INFORMATION

The financial statements cover Meals on Wheels NSW Ltd as an individual entity, incorporated and domiciled in Australia. Meals on Wheels NSW Ltd is a company limited by guarantee.

The financial statements were authorised for issue on 16th September 2025 by the directors of the Entity.

Basis for Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements are in Australian Dollars and have been rounded to the nearest dollar.

Accounting Policies

(a) Revenue

Revenue recognition

Contributed Assets

The entity receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the Entity recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Entity recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Operating Grants, Donations and Bequests

When the entity receives operating grant funding, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

Revenue recognition (cont'd)

Operating Grants, Donations and Bequests (cont'd)

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under terms of the grant.

Interest Income

Interest is recognised using the effective interest method.

Rental Income

Investment property revenue is recognised on a straight line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

Membership Fees

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

All revenue is stated net of the amount of goods and services tax (GST).

(b) Inventories

Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.

Inventories acquired at no cost or for nominal consideration are measured at the current replacement cost as at the date of acquisition.

(c) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(c) Financial Instruments (cont'd)

Initial recognition and measurement (cont'd)

Financial instruments (except for trade receivables) are initially measured at fair value plus transactions costs except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are expensed to the profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: *Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristic of the financial asset; and
- the business model for managing financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(c) Financial Instruments (cont'd)

Classification and subsequent measurement (cont'd)

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contract terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flow collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured as fair value through profit or loss.

The entity initially designates a financial instrument as measured as fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (other referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual right to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flow from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit and loss.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(c) Financial Instruments (cont'd)

Impairment

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets;
- loan commitments that are not measured at fair value through profit and loss; and
- financial guarantee contracts that are not measured at fair value through profit and loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contracted cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity uses the following approaches to impairment, as applicable under AASB 9:

- the simplified approach;

Simplified Approach

The simplified approach does not require tracking of change in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Recognition of expected credit losses in financial statements

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

(d) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Freehold property

Freehold land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(d) Property, Plant and Equipment (cont'd)

Freehold property (cont'd)

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

Plant and equipment

Plant and equipment are measured on a cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and plant and equipment but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.50%
Furniture, Fixtures & Fittings (investment property)	12.50%
Furniture, Fixtures & Fittings	20% - 33.3%
Motor Vehicles	20.00%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. Gains are not classified as revenue. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(e) Leases

The Entity as a Lessee

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an expense on a straight-line basis over the term of the lease.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(e) Leases (cont'd)

The Entity as a Lessee (cont'd)

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options;
- and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

The Entity as lessor

The Entity leases some rooms in their building to external parties.

Upon entering into each contract as a lessor, the Entity assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.

Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Rental income due under finance leases are recognised as receivables at the amount of the Entity's net investment in the leases.

When a contract is determined to include lease and non-lease components, the Entity uses the relative stand-alone price to allocate the consideration under the contract to the lease and non-lease components.

(f) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(f) Impairment of Assets (cont'd)

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(g) Employee Benefits

Short-term employee benefits

Provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The entity's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the entity's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

Retirement benefit obligations

Defined contribution superannuation benefits

All employees of the entity receive defined contribution superannuation entitlements, for which the entity pays the fixed superannuation guarantee contribution (currently 11.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The entity's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the entity's statement of financial position.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

(h) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(i) Trade and Other Debtors

Trade and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(j) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(k) Goods & Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(l) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(m) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(n) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

(o) Fundraising Activities

Charitable Fundraising Act 1991

This Act and supporting Charitable Fundraising Regulation prescribes the manner in which fundraising appeals are conducted, controlled and reported in NSW. The amounts shown in note are in accordance with Authority Condition 7, which is issued to the company under section 19 of the Act and economic data, obtained both externally and within the company.

Notes to the Financial Statement

for the year ended 30 June 2025

(o) Fundraising Activities (cont'd)

Donations and Bequests

Donations and bequests are returned as income and only when received at the company's administration officers or deposited to the company's bank account. As specified in the Act, unsolicited donations, members' donations and bequests are not treated as fundraising income when determining information required under the Act. They are treated as gifts under the tax legislation and deposited in the Gift Fund bank account.

Cost of Fundraising

Costs used in Note 19 include all direct fundraising costs, is discretionary. Indirect costs excluded, include overheads such as the time spent by accounting or office staff administrating appeals, cost apportionment of rent, light and power, and insurance. Exclusion of the indirect costs decreases the cost of fundraising and increases the margins from fundraising shown in note 19.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

	2025	2024
	\$	\$
NOTE 1		
REVENUE		
Revenue from delivery of services		
Government funding - DSS	762,390	736,609
Grants - Tool kit and EPA	3,140	116,982
Memberships	131,013	124,024
Advertising & marketing - services contributions	17,700	18,473
Sales - promotional goods	2,249	3,705
Sales - publications	2,070	3,634
Sundry income	15,280	15,708
	<u>933,842</u>	<u>1,019,135</u>
Other income		
Profit on disposal of non-current assets	5,000	14,545
Insurance commission (donated from associated entity)	1,709,753	1,471,904
Lease income	330,781	266,121
Donations, bequests and sponsorship	612,953	66,310
Fundraising	1,044,943	811,138
Car reimbursements	3,500	5,200
Other income - Refunds	-	100
Interest received (other)	1,061	2,529
Interest received (investments)	166,266	89,066
	<u>3,874,257</u>	<u>2,726,913</u>
Total revenue and other income	<u>4,808,099</u>	<u>3,746,048</u>
NOTE 2		
PROFIT FOR THE YEAR		
Profit before income tax expense has been determined after:		
Depreciation		
Furniture, fittings & equipment	8,919	9,812
Motor vehicles	-	19,239
Right-of-use asset	61,649	61,648
Depreciation investment property	232,580	232,580
	<u>303,148</u>	<u>323,279</u>
Significant items in administration expenses		
Audit fees		
- Audit services	14,000	13,900
Total auditors remuneration	<u>14,000</u>	<u>13,900</u>
Advertising & marketing	117,747	128,309
Consultancy	106,833	10,879
Legal fees	15,825	62,138
Investment property expenses	56,357	48,384
Interest - lease liability	4,623	5,994
Financially disadvantaged claims	64,232	77,123
Provision for financially disadvantaged claims	11,621	-

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

	2025	2024
	\$	\$
NOTE 3		
CASH AND CASH EQUIVALENTS		
Cash on hand	500	500
Cash at bank	1,428,259	317,139
	<u>1,428,759</u>	<u>317,639</u>
NOTE 4		
TRADE AND OTHER RECEIVABLES		
(a) Current		
Trade receivables	6,063	5,437
GST receivable	4,208	13,093
Interest receivable	36,262	51,272
Other receivables (associated entity)	1,442,875	1,427,168
	<u>1,489,408</u>	<u>1,496,970</u>
(b) Non Current		
Advances to Meals on Wheels Organisations	53,600	70,000
	<u>53,600</u>	<u>70,000</u>
NOTE 5		
INVENTORIES		
At cost:		
Stock on hand	14,251	15,659
	<u>14,251</u>	<u>15,659</u>
NOTE 6		
OTHER ASSETS		
Rental Bond	21,038	21,038
Prepayments	4,827	11,221
Term deposits	3,144,327	2,553,573
	<u>3,170,192</u>	<u>2,585,832</u>
NOTE 7		
OTHER FINANCIAL ASSETS		
Available for sale financial assets		
Unlisted investment - shares in unlisted entity - at cost	2,992	2,134
	<u>2,992</u>	<u>2,134</u>

Available for sale financial assets comprise of an investment in Community Underwriting Agency Pty Ltd. Meals on Wheels NSW Ltd is a shareholder.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

	2025	2024
	\$	\$
NOTE 8		
PROPERTY, PLANT & EQUIPMENT		
Furniture, fixtures & fittings - at cost	105,125	105,125
Less Accumulated depreciation	(99,546)	(90,627)
	<u>5,579</u>	<u>14,498</u>
Motor vehicles - at cost	59,640	79,520
Less Accumulated depreciation	(59,640)	(79,520)
	<u>-</u>	<u>-</u>
Total plant and equipment	5,579	14,498
Total property, plant and equipment	5,579	14,498

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, fixtures & fittings	Motor vehicles	Total
Opening Balance	14,498	-	14,498
Additions	-	-	-
Disposals	-	-	-
Depreciation	(8,919)	-	(8,919)
Closing Balance	<u>5,579</u>	<u>-</u>	<u>5,579</u>

NOTE 9 INVESTMENT PROPERTIES

Investment property - at cost	9,303,190	9,303,190
Less Accumulated depreciation	(1,257,429)	(1,024,849)
	<u>8,045,761</u>	<u>8,278,341</u>

	Investment Property	Total
Opening Balance	8,278,341	8,278,341
Additions	-	-
Disposals	-	-
Depreciation	(232,580)	(232,580)
Closing Balance	<u>8,045,761</u>	<u>8,045,761</u>

The investment property is carried at cost less accumulated depreciation. It is depreciated on a straight-line basis at a rate of 2.50% per annum. The investment property was purchased 18 December 2019. It is located at Unit 10 26-34 Dunning Avenue Rosebury. The asset was transferred to investment property during the year ended 30 June 2022 as the intention is now to hold the investment for rental income purposes.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

	2025	2024
	\$	\$
NOTE 10		
RIGHT-OF-USE ASSET		
Right of use asset	308,243	308,243
less Accumulated depreciation	(251,732)	(190,083)
	<u>56,511</u>	<u>118,160</u>
Total right of use asset	<u>56,511</u>	<u>118,160</u>
Movement in carrying value:		
Opening balance	118,160	
Recognition of right of use asset during the year	-	
Depreciation	(61,649)	
	<u>56,511</u>	

The company entered into a 5 year lease on 1 June 2021 for Suite 0.2, Ground Floor. 15 Bourke Road Mascot with a further 5 year option.

The right-of-use asset has not taken into account the further 5 year option as the directors can not be certain if the option will be exercised.

NOTE 11 TRADE AND OTHER PAYABLES

Current

Trade payables	34,616	27,142
Accrued expenses	20,205	14,864
Other payables	622	16,078
Income in advance	154,562	208,650
Provision for Financially Disadvantaged Claims	243,067	231,446
Revenue in advance - Innovation hub	113,807	113,807
PAYG withholding	28,328	34,536
	<u>595,207</u>	<u>646,523</u>

NOTE 12 LEASE LIABILITIES

(a) Current

Lease liabilities	64,353	66,041
	<u>64,353</u>	<u>66,041</u>

(b) Non Current

Lease liabilities	-	64,353
	<u>-</u>	<u>64,353</u>

NOTE 13 EMPLOYEE BENEFITS

(a) Current

Provision for Annual leave	162,771	176,017
Provision for Long service leave	247,828	270,850
	<u>410,599</u>	<u>446,867</u>

(b) Non Current

Provision for Long service leave	13,853	4,653
	<u>13,853</u>	<u>4,653</u>

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

		2025	2024
		\$	\$
NOTE 14	CASH FLOW INFORMATION		
(a) Reconciliation of Cash	Note		
Cash on hand	3	500	500
Cash at bank	3	1,428,259	317,139
		<u>1,428,759</u>	<u>317,639</u>

NOTE 15 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Meals on Wheels NSW Ltd has no contingent liabilities and contingent assets at balance date.

NOTE 16 KEY MANAGEMENT PERSONNEL REMUNERATION

Key management personnel compensation		803,914	745,224
		<u>803,914</u>	<u>745,224</u>

NOTE 17 RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions are no more favourable than those available to other persons unless otherwise stated. Related party transactions are as follows:

Meals on Wheels NSW Ltd has a shareholding in an unlisted investment, Community Underwriting Agency Pty Ltd as shown in Note 7: Other Financial Assets. That investment entitles Meals on Wheels NSW Ltd to annual insurance commission (donations) as outlined in Note 1: Revenue.

Other shareholders in that unlisted investment include more than 30 other Not for Profit organisations (adjusted and notified to ASIC annually) and a Pty Ltd company owned by the management of Community Underwriting. Meals on Wheels NSW Ltd director Graeme Berwick acts as Executive Director of Community Underwriting Agency Pty Ltd and is also a shareholder and director of the Community Underwriting management company.

Director Graeme Berwick is paid consulting fees (in lieu of salary, superannuation, long service leave and other employee benefits) by the unlisted investment Community Underwriting Agency Pty Ltd, to perform the full-time role of Executive Director and ASIC Entity Responsible Officer. These payments are made to QR Consulting Pty Ltd a company owned by Meals on Wheels NSW Ltd Director Graeme Berwick.

QR Consulting Pty Ltd shares Sydney office facilities with Community Underwriting Agency Pty Ltd and provides marketing and other administrative services to Community Underwriting Agency Pty Ltd on normal commercial terms.

During the year ended 30 June 2025, Meals on Wheels NSW Ltd engaged Community Underwriting Agency Pty Ltd for which director, Graeme Berwick acts as director and shareholder to provide assistance in their business insurance requirements. Independent advice is provided to Meals on Wheels NSW Ltd on insurances through a non related insurance broker.

During the year ended 30 June 2025, Meals on Wheels NSW Ltd has been engaged by Community Underwriting Agency Pty Ltd for which Meals on Wheels NSW Ltd director Graeme Berwick acts as director, to provide social media marketing services totaling \$12,000 plus GST.

NOTE 18 EVENTS AFTER BALANCE DATE

No matters or circumstances has arisen since 30 June 2025 that significantly affected, or may significantly affect Meals on Wheels NSW Ltd operations, the result of those operations, or the state of affairs in future years.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2025

	2025	2024
	\$	\$
NOTE 19 FUNDRAISING INCOME AND EXPENSES		
Gross proceeds from fundraising appeals	1,044,943	811,138
Less: total costs of fundraising	<u>(620,302)</u>	<u>(469,895)</u>
Net surplus from fundraising	<u>424,641</u>	<u>341,243</u>
Direct costs		
Contract charges	<u>(620,302)</u>	<u>(469,895)</u>
Total costs of fundraising	<u>(620,302)</u>	<u>(469,895)</u>

Information on material matters

Gross results, and the results of appeals, achieved the target returns under the *Charitable Fundraising Act*. Note 1 Statement of Significant Accounting Policies provides further details.

Application of funds for charitable purposes

During the year, the Company achieved a net surplus of \$424,641 (2024: \$341,243) from fundraising activities defined under the *Charitable Fundraising Act*. The fundraising surplus was used to assist the Company with the provision of its services.

NOTE 20 GROSS COMPARISONS		2025	2024
		%	%
Total cost of fundraising /			
Gross proceeds from fundraising	620,302 / 1,044,943	59%	58%
Net surplus from fundraising /			
Gross proceeds from fundraising	424,641 / 1,044,943	41%	42%
Total cost of fundraising /			
Total expenditure	620,302 / 3,295,854	19%	16%
Total cost of fundraising /			
Total income	620,302 / 4,808,099	13%	13%

NOTE 21 COMPANY DETAILS

The registered office & principal place of business of the company is:
Suite 0.2 Ground Floor, 15 Bourke Road,
MASCOT NSW 2020

Meals on Wheels NSW Ltd

Directors' Declaration


for the year ended 30 June 2025

The directors of the registered entity declare that, in the directors' opinion:

1. The financial statements and notes are in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, and
 - a. comply with Australian Accounting Standards - Simplified Disclosures; and
 - b. give a true and fair view of the financial position of the registered entity as at 30 June 2025 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.


Director: Carolyn McColl


Director: Tennille Valensisi

Dated: 16th September 2025

Meals on Wheels NSW Ltd

Declaration under the Charitable Fundraising Act

for the year ended 30 June 2025

I, Carolyn McColl, director of Meals on Wheels NSW Ltd declare that in my opinion:

- a. the financial statements give a true and fair view of all income and expenditure of Meals on Wheels NSW Ltd with respect to fundraising appeals;
- b. the statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeals;
- c. the provisions of the Charitable Fundraising Act 1991 , the Regulations under the Act and the conditions attached to the authority have been complied with; and
- d. the internal controls exercised by Meals on Wheels NSW Ltd are appropriate and effective in accounting for all income received and applied by Meals on Wheels NSW Ltd from any of its fundraising appeals.



Director: Carolyn McColl

Dated : 16th September 2025

INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF MEALS ON WHEELS NSW LTD

Opinion

We have audited the financial report of Meals on Wheels NSW Ltd (the Company) which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the directors' declaration.

In our opinion, the accompanying financial report of Meals on Wheels NSW Ltd is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- a) giving a true and fair view of the company's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2022.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the directors' report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting

unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on the requirements of the NSW Charitable Fundraising Act 1991 and the NSW Charitable Fundraising Regulation 2021

We have audited the financial report as required by Section 24(1) of the NSW Charitable Fundraising Act 1991. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the NSW Charitable Fundraising Act 1991 and the NSW Charitable Fundraising Regulation 2021.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

Opinion

In our opinion:

- a. the financial report of Meals on Wheels NSW Ltd has been properly drawn up and associated records have been properly kept during the financial year ended 30 June 2025, in all material respects, in accordance with:
 - i. sections 20(1), 22(1-2), 24(1) of the NSW Charitable Fundraising Act 1991;
 - ii. sections 14(1-3) and 17 of the NSW Charitable Fundraising Regulation 2021;

- b. the money received as a result of fundraising appeals conducted by the company during the financial year ended 30 June 2025 has been properly accounted for and applied, in all material respects, in accordance with the above mentioned Acts and Regulations.

Kelly Partners (South West Sydney) Partnership



Daniel Kuchta
Registered Auditor Number 335565
Campbelltown
Dated 16 September 2025

nswmealsonwheels.org.au

